

Fort Totten Little Theater Company

Executive Director / CEO

EIN 456022604
 ND · NTEE A650
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Stephanie Nelson, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **193** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

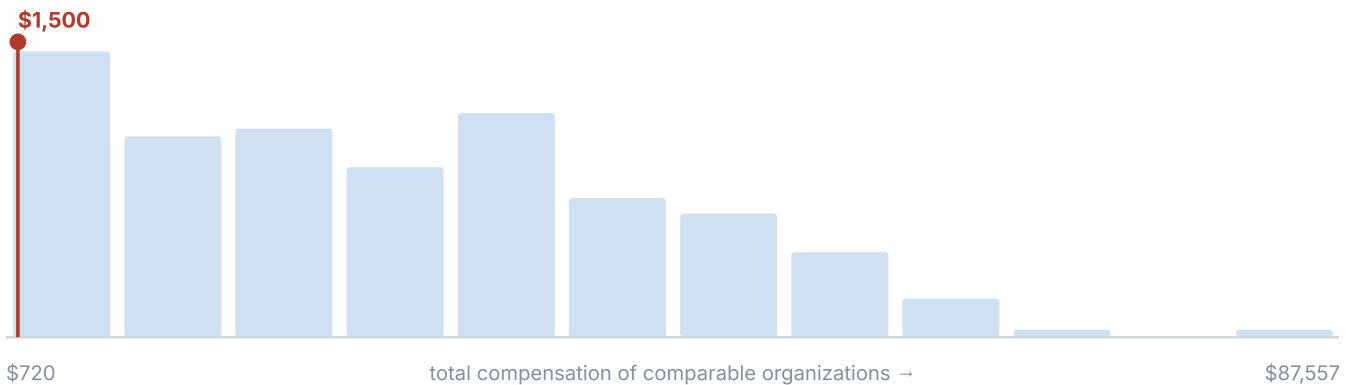
Benchmarked executive: Stephanie Nelson — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$132,747 and \$297,195 — 0.67x to 1.50x the subject's \$198,130 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

193 organizations qualified on sector, size, and geography → **193** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,922	\$10,229	\$24,800	\$38,912	\$50,559	\$1,500
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to ND cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lynnville Area Arts Association Inc	TN	\$198,597	Executive Director	\$16,900	\$16,187	2023
What A Do Theatre	MI	\$198,941	Executive Di	\$53,109	\$47,268	2025
Classical Theatre Company	TX	\$199,643	Executive Artistic Director, Treasurer	\$35,000	\$30,190	2025
Lakewood Community Players	WA	\$196,531	Producing Artistic Director	\$4,928	\$3,905	2024
Delaware Children's Theatre Ltd	DE	\$199,891	Vice President	\$30,000	\$26,767	2023
Spinning Tree Theatre	MO	\$200,081	Ex-officio	\$35,845	\$33,603	2024
Christian Performance Theatre Inc	KS	\$200,199	Artistic Dir	\$9,499	\$9,351	2023
Pittsburgh International Classic Theatre	PA	\$200,248	Artistic Director	\$36,222	\$31,147	2025
Enlightened Theatrics	OR	\$195,716	Executive Director	\$65,000	\$55,005	2023
Bandit Theater	WA	\$195,227	Executiveartistic Director	\$57,991	\$47,311	2023
Alton Little Theater Incorporated	IL	\$194,676	Executive Director	\$36,050	\$31,369	2024
Bricolage	PA	\$194,428	Principal Creative & Co-fo	\$58,112	\$52,807	2023
Running To Places Theatre Company Ltd	NY	\$194,342	Resident Director	\$31,552	\$25,235	2024
Shabach Enterprise	TX	\$201,957	Executive Director	\$5,500	\$5,013	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
North Street Playhouse Inc	VA	\$202,483	Artistic Dir	\$20,800	\$17,775	2024
Matheatre Corporation	WY	\$203,072	President	\$18,130	\$17,183	2024
Uptown Theater For Creative Arts Inc	NY	\$192,481	Executive Director	\$16,375	\$13,484	2023
St Marys Childrens Theatre Inc	GA	\$204,728	Executive Dir.	\$9,583	\$8,528	2024
St John Community Theatre	LA	\$204,923	Managing Director	\$14,033	\$14,081	2023
Black Repertory Theatre Of Kansas City	MO	\$204,948	President Emeritus/ Executive Artistic Director/founder	\$51,416	\$48,200	2024
Margret And Ha Rey Center Inc	NH	\$190,958	Director	\$56,160	\$45,898	2024
Bright Lights Theatre	TX	\$205,508	President And Exec Dir	\$17,750	\$15,310	2025
Dandylyon Drama	WA	\$205,579	Artistic Director	\$31,973	\$25,337	2024
Rubber City Shakespeare Company	OH	\$190,570	Ex-officio	\$11,843	\$11,102	2024
Saltworks Theatre Company	PA	\$206,405	Executive Director	\$71,749	\$63,329	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to ND cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

■ Sample, role match & sensitivity

PEER COUNT	193 organizations. Compensation range \$720–\$87,557; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$198,130); for reference, expenses \$150,430 and assets \$120,708.
ROLE MATCH	Stephanie Nelson, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	3 rd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	3 rd

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

■ Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Stephanie Nelson) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 193 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 3rd percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.